



City of Dixon, California

Annual Report on Development Impact Fees Fiscal Year 2015-16

City of Dixon
Development Impact Fee Annual Report
Fiscal Year 2015-16

This report contains information on the City of Dixon's Development Impact Fees for Fiscal Year 2015-16. This information is presented to comply with the annual reporting requirements contained in the Government Code Section 66000 et seq., also referred to as AB1600. Please note that this annual report is not a budget document, but is meant to meet reporting requirements. It is not intended to represent a full picture of currently planned projects as it only reports revenues and expenditures for 2015-16. The annual report must be made available to the public within 180 days after the last day of the fiscal year.

The report summarizes the following information for each of the development impact fee programs.

1. A brief description of the fee program.
2. Schedule of fees.
3. Beginning and ending balances of the fee program.
4. Amount of fees collected, interest earned and transfers/loans.
5. Disbursement information (including interfund transfers/loans) and percentage of the project funded by fees.
6. A description of each interfund loan along with the date the loan will be repaid and the rate of interest.
7. The estimated date when projects will begin if sufficient revenues are available to construct the project.
8. Findings for each fee program.

Development Impact Fees are not a tax or special assessment, but a fee charged by a local government agency to an applicant in connection with approval of a development project. The purpose of these fees is to defray all or a portion of the public facilities cost related to the projected development. The legal requirements for enactment of a development impact fee program are set forth in the California Government Code Sections 66000-66025. The majority of the provisions were adopted in 1987's Assembly Bill (AB) 1600 and are commonly referred to as "AB 1600 requirements."

| |
|---|
| City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2015/16 |
|---|

Fund 410 Fire Facilities Impact Fee

The fees are used to mitigate the impact of new development on fire facilities.

Fee Schedule

| | |
|--------------------------|-------------|
| Single Family Dwelling | \$ 1,320.92 |
| Multiple Family Dwelling | \$ 1,197.62 |
| Commercial-Highway/NBHD | \$ 0.825 |
| Commercial-Office | \$ 1.237 |
| Commercial-Service | \$ 0.825 |
| Industrial | \$ 1.032 |

| | <u>Project Number</u> | <u>FY 15/16 AB 1600</u> | <u>% from this fund</u> | <u>Total Project Expenditures</u> |
|----------------------------------|---------------------------|-----------------------------|-----------------------------|---------------------------------------|
| <u>Revenue</u> | | | | |
| Interest | | \$ 206 | | |
| Fire Facilities Impact Fees | | 45,976 | | |
| Total Revenue | | <u>\$ 46,182</u> | | |
| <u>Expenditures</u> | | | | |
| Transfer for Lease payments | 101 | <u>118,608</u> | 31.02% | \$ 382,313 |
| Total Expenditures | | <u>\$ 118,608</u> | | |
| Revenue less Expenditures | | \$ (72,426) | | |
| Balance as of June 30, 2015 | | <u>106,357</u> | | |
| Balance as of June 30, 2016 | | <u><u>\$ 33,931</u></u> | | |

*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Comprehensive Annual Financial Reports

| |
|---|
| City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2015/16 |
|---|

Fund 420 Police Facilities Impact Fee

The fees are used to mitigate the impact of new development on police facilities.

Fee Schedule

| | |
|--------------------------|-----------|
| Single Family Dwelling | \$ 574.27 |
| Multiple Family Dwelling | \$ 520.60 |
| Commercial-Highway/NBHD | \$ 0.359 |
| Commercial-Office | \$ 0.540 |
| Commercial-Service | \$ 0.359 |
| Industrial | \$ 0.449 |

| | <u>Project Number</u> | <u>FY 15/16 AB 1600</u> | <u>% from this fund</u> | <u>Total Project Expenditures</u> |
|----------------------------------|---------------------------|-----------------------------|-----------------------------|---------------------------------------|
| <u>Revenue</u> | | | | |
| Interest | | \$ 89 | | |
| Police Facilities Impact Fees | | 19,989 | | |
| Total Revenue | | \$ 20,078 | | |
| <u>Expenditures</u> | | | | |
| Transfer for Lease payments | 100 | 51,576 | 16.36% | \$ 315,281 |
| Total Expenditures | | \$ 51,576 | | |
| Revenue less Expenditures | | \$ (31,498) | | |
| Balance as of June 30, 2015 | | 46,244 | | |
| Balance as of June 30, 2016 | | \$ 14,746 | | |

*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Comprehensive Annual Financial Reports

| |
|---|
| City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2015/16 |
|---|

Fund 430 Administrative Facilities Impact Fee

The fees are used to mitigate the impact of new development on Administrative facilities.

Fee Schedule

| | |
|--------------------------|-----------|
| Single Family Dwelling | \$ 841.41 |
| Multiple Family Dwelling | \$ 762.64 |
| Commercial-Highway/NBHD | \$ 0.525 |
| Commercial-Office | \$ 0.789 |
| Commercial-Service | \$ 0.525 |
| Industrial | \$ 0.658 |

| | <u>Project Number</u> | <u>FY 15/16 AB 1600</u> | <u>% from this fund</u> | <u>Total Project Expenditures</u> |
|---------------------------------------|---------------------------|-----------------------------|-----------------------------|---------------------------------------|
| <u>Revenue</u> | | | | |
| Interest | | \$ 147 | | |
| Administrative Facilities Impact Fees | | <u>29,277</u> | | |
| Total Revenue | | <u>\$ 29,424</u> | | |
| <u>Expenditures</u> | | | | |
| Transfer for Lease payments | 100 | 67,929 | 20.48% | \$ 331,634 |
| Administration | 100 | <u>1,418</u> | 0.29% | 483,929 |
| Total Expenditures | | <u>\$ 69,347</u> | | |
| Revenue less Expenditures | | \$ (39,923) | | |
| Balance as of June 30, 2015 | | <u>66,494</u> | | |
| Balance as of June 30, 2016 | | <u><u>\$ 26,571</u></u> | | |

*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Comprehensive Annual Financial Reports

| |
|---|
| City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2015/16 |
|---|

Fund 440 Public Works Administrative Facilities Impact Fee

The fees are used to mitigate the impact of new development on Administrative facilities.

Fee Schedule

| | |
|--------------------------|-----------|
| Single Family Dwelling | \$ 221.49 |
| Multiple Family Dwelling | \$ 199.80 |
| Commercial-Highway/NBHD | \$ 0.139 |
| Commercial-Office | \$ 0.206 |
| Commercial-Service | \$ 0.139 |
| Industrial | \$ 0.173 |

| | <u>Project Number</u> | <u>FY 15/16 AB 1600</u> | <u>% from this fund</u> | <u>Total Project Expenditures</u> |
|---------------------------------------|---------------------------|-----------------------------|-----------------------------|---------------------------------------|
| <u>Revenue</u> | | | | |
| Interest | | \$ 1,448 | | |
| Administrative Facilities Impact Fees | | 7,710 | | |
| Project Reimbursement/Others | | - | | |
| Total Revenue | | <u>\$ 9,158</u> | | |
| <u>Expenditures</u> | | | | |
| Groundwater Remediation | 104 | - | 100.00% | \$ 9,517 |
| Administration | 100 | <u>12,858</u> | 2.60% | 495,369 |
| Total Expenditures | | <u>\$ 12,858</u> | | |
| Revenue less Expenditures | | \$ (3,700) | | |
| Balance as of June 30, 2015 | | <u>340,670</u> | | |
| Balance as of June 30, 2016 | | <u><u>\$ 336,970</u></u> | | |

*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Comprehensive Annual Financial Reports

| |
|---|
| City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2015/16 |
|---|

Fund 450 Drainage Improvement Impact Fee

The fees are used to mitigate the impact of new development on the drainage system.

Fee Schedule

| | <u>Fee Area</u> | | | | |
|--------------------------|-----------------|--------------|--------------|--------------|--------------|
| | A1 | A2 | A3 | B/C | D/G |
| Single Family Dwelling | \$ 246.19 | \$ 5,620.84 | \$ 5,812.32 | \$ 1,608.73 | N/A |
| Multiple Family Dwelling | \$ 1,294.81 | \$ 34,898.71 | \$ 33,827.92 | \$ 8,520.49 | N/A |
| Commercial-Highway/NBHD | \$ 1,666.06 | \$ 44,870.30 | \$ 43,492.11 | \$ 10,955.09 | \$ 20,433.01 |
| Commercial-Office | \$ 1,666.06 | \$ 44,870.30 | \$ 43,492.11 | \$ 10,955.09 | \$ 20,433.01 |
| Commercial-Service | \$ 1,666.06 | \$ 44,870.30 | \$ 43,492.11 | \$ 10,955.09 | \$ 20,433.01 |
| Industrial | \$ 1,666.06 | \$ 44,870.30 | \$ 43,492.11 | \$ 10,955.09 | \$ 20,433.01 |

| | <u>Project Number</u> | <u>FY 15/16 AB 1600</u> | <u>% from this fund</u> | <u>Total Project Expenditures</u> |
|----------------------------------|---------------------------|-----------------------------|-----------------------------|---------------------------------------|
| <u>Revenue</u> | | | | |
| Interest | | \$ 106 | | |
| Drainage Improvement Impact Fees | | 5,161 | | |
| Total Revenue | | <u>\$ 5,267</u> | | |

Expenditures

| | | | | |
|---------------------------|-----|-----------------|---------|------------|
| Interfund Loan repayment | 104 | - | 100.00% | \$ 602,155 |
| Administration | 100 | 1,684 | 0.35% | \$ 484,195 |
| Total Expenditures | | <u>\$ 1,684</u> | | |

| | |
|----------------------------------|-----------------------|
| Revenue less Expenditures | \$ 3,583 |
| Balance as of June 30, 2015 | <u>(1,197,133)</u> |
| Balance as of June 30, 2016 | <u>\$ (1,193,550)</u> |

*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Comprehensive Annual Financial Reports

| |
|---|
| City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2015/16 |
|---|

Fund 460 Transportation Impact Fee

The fees are used to fund regional, local, and alternative transportation improvements.

Fee Schedule

| | |
|--------------------------|-----------|
| Single Family Dwelling | \$ 522.55 |
| Multiple Family Dwelling | \$ 418.05 |
| Commercial-Highway/NBHD | \$ 4.396 |
| Commercial-Office | \$ 1.198 |
| Commercial-Service | \$ 1.051 |
| Industrial | \$ 0.274 |

| | <u>Project Number</u> | <u>FY 15/16 AB 1600</u> | <u>% from this fund</u> | <u>Total Project Expenditures</u> |
|-------------------------------------|---------------------------|-----------------------------|-----------------------------|---------------------------------------|
| <u>Revenue</u> | | | | |
| Interest | | \$ 21,865 | | |
| Transportation Impact Fees | | 330,471 | | |
| Project Reimbursement/Others | | | | |
| Total Revenue | | \$ 352,336 | | |
| <u>Expenditures</u> | | | | |
| Sidewalk Rehabilitation Program | 102 | - | 100.00% | \$ 2,009 |
| Street Master Plan | 206 | 7,651 | 100.00% | 46,159 |
| Slurry Seal & Paving | 317 | 471,819 | 100.00% | 491,033 |
| Safe Route to School Jacobs/Tremont | 322 | 4,107 | 100.00% | 4,646 |
| Railroad Grade Separation | 601 | 52,794 | 100.00% | 292,327 |
| Benchmark Project | 701 | 2,493 | 100.00% | 61,995 |
| Administration | 100 | 23,787 | 4.56% | 521,298 |
| Total Expenditures | | \$ 562,651 | | |
| Revenue less Expenditures | | \$ (210,315) | | |
| Balance as of June 30, 2015 | | 5,056,622 | | |
| Balance as of June 30, 2016 | | \$ 4,846,307 | | |

*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Comprehensive Annual Financial Reports

| |
|---|
| City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2015/16 |
|---|

Funds 480 & 481 Park and Recreation Impact Fee

The fees are used to fund park and community and recreation center improvements.

Fee Schedule

| | |
|--------------------------|-------------|
| Single Family Dwelling | \$ 7,583.01 |
| Multiple Family Dwelling | \$ 6,872.89 |
| Commercial-Highway/NBHD | N/A |
| Commercial-Office | N/A |
| Commercial-Service | N/A |
| Industrial | N/A |

| | <u>Project Number</u> | <u>FY 15/16 AB 1600</u> | <u>% from this fund</u> | <u>Total Project Expenditures</u> |
|----------------------------------|---------------------------|-----------------------------|-----------------------------|---------------------------------------|
| <u>Revenue</u> | | | | |
| Interest | | \$ 12,226 | | |
| Recreation Impact Fees | | 231,430 | | |
| Park-in-lieu Fees | | 72,928 | | |
| Total Revenue | | <u>\$ 316,584</u> | | |
| <u>Expenditures</u> | | | | |
| Park Rehabilitation | 101 | 1,474 | 33.08% | \$ 4,456 |
| Park Master Plan Update | 102 | 2,994 | 44.46% | \$ 6,734 |
| Challenger Field Improvements | 103 | 333 | 100.00% | \$ 333 |
| Playground Equipment | 141 | 65,160 | 97.85% | \$ 66,594 |
| Hall Park Tennis Court Resurf | 142 | 392 | 100.00% | \$ 392 |
| Administration | 100 | - | 0.00% | 482,511 |
| Total Expenditures | | <u>\$ 70,353</u> | | |
| Revenue less Expenditures | | \$ 246,231 | | |
| Balance as of June 30, 2015 | | <u>2,627,116</u> | | |
| Balance as of June 30, 2016 | | <u>\$ 2,873,347</u> | | |

*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Comprehensive Annual Financial Reports

| |
|---|
| City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2015/16 |
|---|

Fund 310 Sewer Connection Fee

The fees are used to mitigate the impact of new development on the wastewater system.

Fee Schedule

| | |
|--------------------------|--------------|
| Single Family Dwelling | \$ 11,140.82 |
| Multiple Family Dwelling | \$ 7,800.08 |

| Commercial/Industrial/Nonresidential (based on water meter size) | Strength | | |
|---|---------------|---------------|---------------|
| | Low | Medium | High |
| 5/8" meter | \$ 11,428.56 | \$ 12,422.35 | \$ 15,253.48 |
| 3/4" meter | \$ 17,142.84 | \$ 18,633.52 | \$ 22,880.23 |
| 1" meter | \$ 28,571.40 | \$ 31,055.87 | \$ 38,133.71 |
| 1 1/2" meter | \$ 57,142.79 | \$ 62,111.73 | \$ 76,267.42 |
| 2" meter | \$ 91,428.46 | \$ 99,378.76 | \$ 122,027.88 |
| 3" meter | \$ 171,428.36 | \$ 186,335.18 | \$ 228,802.27 |
| 4" meter | \$ 285,713.94 | \$ 310,558.63 | \$ 381,337.11 |

| | |
|-----------------------------------|-------------|
| Special Strength Customers | |
| Flow/gallon | \$ 41.74 |
| Biochemical Oxygen Demand/lb | \$ 1,400.09 |
| Suspended Solids/lb | \$ 1,400.09 |

| | <u>Project Number</u> | <u>FY 15/16 AB 1600</u> | <u>% from this fund</u> | <u>Total Project Expenditures</u> |
|----------------------------------|----------------------------------|------------------------------------|------------------------------------|--|
| <u>Revenue</u> | | | | |
| Interest | | \$ 14,712 | | |
| Sewer Connection Fees | | 424,739 | | |
| Total Revenue | | \$ 439,451 | | |
| <u>Expenditures</u> | | | | |
| Interfund Principal & Interest | 105 | | 0.00% | \$ 41,126 |
| Valley Glen Sewer Line Oversize | 114 | | 0.00% | \$ 260,285 |
| Tsfr to SRF Debt Service | 000 | 140,083 | 100.00% | \$ 140,083 |
| Tsfr to Rehab & Improve Capital | 100 | 17,134 | 5.87% | 292,134 |
| Administration | 100 | 1,418 | 0.29% | 483,929 |
| Total Expenditures | | \$ 158,635 | | |
| Revenue less Expenditures | | \$ 280,816 | | |
| Balance as of June 30, 2015 | | 1,177,465 | | |
| Balance as of June 30, 2016 | | \$ 1,458,281 | | |

*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Comprehensive Annual Financial Reports

| |
|---|
| City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2015/16 |
|---|

Fund 334 Water Connection Fee

The fees are used to mitigate the impact of new development on the water system.

Fee Schedule

| | Domestic | Irrigation |
|----------------------------|---------------|--------------|
| 3/4" meter | \$ 2,043.28 | \$ 1,847.41 |
| 1" meter | \$ 3,045.45 | \$ 3,079.44 |
| 1" meter - residential (1) | \$ 2,043.28 | N/A |
| 1-1/2" meter | \$ 6,810.91 | \$ 6,157.61 |
| 2" meter | \$ 10,897.45 | \$ 9,852.43 |
| 3" meter | \$ 20,432.71 | \$ 18,474.10 |
| 4" meter | \$ 34,054.52 | \$ 30,790.59 |
| 6" meter | \$ 68,107.77 | \$ 61,579.91 |
| 8" meter | \$ 108,973.19 | \$ 98,528.12 |

| | <u>Project Number</u> | <u>FY 15/16 AB 1600</u> | <u>% from this fund</u> | <u>Total Project Expenditures</u> |
|----------------------------------|---------------------------|-----------------------------|-----------------------------|---------------------------------------|
| <u>Revenue</u> | | | | |
| Interest | | \$ 1,213 | | |
| Water Connection Fees | | 10,897 | | |
| Total Revenue | | <u>\$ 12,110</u> | | |
| <u>Expenditures</u> | | | | |
| Fitzgerald Drive Well Upgrade | 101 | <u>3,005</u> | 100.00% | \$ 3,005 |
| Total Expenditures | | <u>\$ 3,005</u> | | |
| Revenue less Expenditures | | \$ 9,105 | | |
| Balance as of June 30, 2015 | | <u>(272,955)</u> | | |
| Balance as of June 30, 2016 | | <u>\$ (263,850)</u> | | |

*Note: Presentation does not include effect of fair value investment adjustment reflected in the City's Comprehensive Annual Financial Reports

| |
|--|
| <p style="text-align: center;">City of Dixon Impact Fees Revenue and Expenditures For Fiscal Year 2015/16</p> |
|--|

Interfund Transfers

Fund 410 Fire Facilities Impact Fee

An interfund transfer of \$118,608 was made to pay a portion of the 2012 lease revenue bonds which were issued to refund the 1997 lease revenue bonds. The 1997 lease revenue bonds were issued to construct Fire Station No. 1.

Fund 420 Police Facilities Impact Fee

which were issued to refund the 1996 lease revenue bonds. The 1996 lease revenue bonds were issued to refund the 1991 lease revenue bonds whose proceeds were used to construct the Police Station.

Fund 430 Administrative Facilities Impact Fee

An interfund transfer of \$67,929 was made to pay a portion of the 2012 lease revenue bonds which were issued to refund the 1981 lease revenue bonds. The 1981 lease revenue bonds were issued to construct City Hall. A transfer of \$1,418 was made to the general fund for administrative costs per the cost allocation plan.

Fund 440 Public Works Administrative Facilities Impact Fee

An interfund transfer of \$12,858 was made to the general fund for administrative costs per the cost allocation plan.

Fund 450 Drainage Improvement Impact Fee

An interfund transfer of \$1,684 was made to the general fund for administrative costs per the cost allocation plan.

Fund 460 Transportation Impact Fee

An interfund transfer of \$6,287 was made to the general fund for administrative costs per the cost allocation plan.

Fund 310 Sewer Connection Fee

An interfund transfer of \$17,133 was made to the Sewer Capital Mixed Fund (fund 316). The Sewer Capital Mixed Fund tracks projects that are funded by both connection fees as well as user charges. The projects funded during 2016 were the Quarterly Groundwater Monitoring and the Cease and Desist Order Requirements Program. A transfer of \$1,418 was made to the general fund for administrative costs per the cost allocation plan.

City of Dixon
Impact Fees Revenue and Expenditures
For Fiscal Year 2015/16

Interfund Loans

Fund 450 Drainage Improvement Impact Fee

An interfund loan was made from the Transportation Impact Fee Fund (460) to the Drainage Improvement Impact Fee Fund (450) for the Pond C project in 2008 in the amount of \$1,275,000. The interest on the loan is set at average annual LAIF plus 0.5%. No loan payment was made during fiscal year 2016 due to insufficient funds in the Drainage Improvement Impact Fee Fund . It is projected that principal payments of \$141,000 in addition to the annual interest will be made each year with the final payment made during fiscal year 2023. This repayment schedule is contingent upon sufficient impact fee receipts in the Drainage Improvement Impact Fee Fund (460).

Fund 460 Transportation Impact Fee

An interfund loan was made from the Transportation Impact Fee Fund (460) to the Transit Capital Project Fund (470) for the West B Undercrossing project during fiscal year 2011 in the amount of \$686,000. The interest on the loan is set at average annual LAIF plus 0.5%. The fourth payment on the loan was made during fiscal year 2016 in the amount of \$73,948.49. It is expected that principal payments of \$69,200 in addition to the annual interest will be made each year with the final payment made during fiscal year 2023. Transit development fees have not been approved so it is expected that the funds for debt repayment will come from Gas Tax Revenues in fund 530.